

UNITED STATES OF AMERICA,)
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 Petitioner,)
) No. 2:18-cv-02496-TLP-tmp
)
)
 v.)
)
)
 YOLANDA SANCHEZ,)
)
 Respondent.)

Petitioner brings this action against Respondent to enforce an Internal Revenue Service (“IRS”) summons. (ECF No. 1.) The IRS issued and served a summons on Respondent on May 1, 2018, to testify and produce certain documents concerning her income tax liabilities between 2006 and 2008. (*Id.* at PageID 2.) Respondent did not respond to the IRS’s summons. (*Id.*) A show cause order was issued (ECF No. 5), and Respondent failed to show cause why such summons should not be enforced.

A district court has jurisdiction, by appropriate process, to compel persons to respond to an IRS summons. *See* 26 U.S.C. § 7604(a). Thus, pursuant to this power—and based upon the Petition requesting the Court to act—the Court GRANTS Petitioner’s Motion and ORDERS Respondent, Yolanda Sanchez, to appear before Sasha Santana, a revenue officer of the Internal Revenue Service, at 22 N. Front Street, Suite 400, Memphis, Tennessee 38103, within 45 days of the entry of this order.

It is further ORDERED that at such time and place, Respondent give testimony and bring with her and produce for examination all books, records, papers, and other data described in the administrative summons, a copy of which has been filed at ECF No. 1-1 and is incorporated by reference.

Any failure to obey this order may subject the respondent to the contempt powers of this Court. *See* 26 U.S.C. § 7604(b); *United States v. Ryland*, 460 U.S. 752 (1983) (rehearing denied, 462 U.S. 1112 (1983)); *United States v. Riewe*, 676 F.2d 421 (10th Cir. 1982). If the taxpayer still refuses to comply, contempt proceedings with the possibility of imprisonment conditioned upon compliance are warranted.

Respondent shall comply with the IRS summons within 45 days of the entry of this Order.

SO ORDERED, this 6th day of September, 2018.

s/Thomas L. Parker

THOMAS L. PARKER
UNITED STATES DISTRICT JUDGE